REMARKS/ARGUMENTS

The applicant's attorneys appreciate the Examiner's thorough search and remarks.

Responsive to the rejection of claims 16-18 and 20 as set forth in paragraphs 6 and 7 of the Office Action, claims 16, 17 and 20 have been amended. Withdrawal of the rejections is requested.

Claim 1 has been rejected as anticipated by Temple, U.S. Patent No. 4,941,026, pursuant to 35 U.S.C. §102(b). Reconsideration is requested.

Claim 1 has been amended and now calls for each mesa to be of one conductivity only, namely "said first conductivity". Temple clearly shows a P region 14 formed in a mesa which has an N type bottom portion. Thus, Temple shows a mesa with more than one conductivity.

In addition, claim 1 now calls for "said second insulation layer terminating at and extending along sidewall only for said second thickness, and said first insulation extending along the remainder of said sidewall." On the other hand, Temple shows a device, which not only includes insulation of a given thickness at the bottom, but an insulation of the same thickness as that of the bottom portion along the sidewalls of the trenches for a substantial length thereof. Temple, therefore, does not anticipate a device according to claim 1. Reconsideration is requested.

Claim 13 has also been rejected as anticipated by Temple. Reconsideration is requested.

Claim 13 calls for forming trenches in <u>a single step</u> and then covering the sidewalls of the trenches with an oxidation preventing layer. On the other hand, Temple teaches partially forming trenches, covering the sidewalls with a nitride, and then further etching the trenches. See col. 12, lines 38-64.

In addition, Temple teaches forming a thick oxide on the sidewalls, whereas, claim 13 calls for covering the sidewalls with oxidation preventing layer and then forming an oxide at the bottom of the trenches.

Furthermore, claim 13 calls for the mesas to be of a single conductivity, which as explained above, is not the case in Temple.

It is respectfully submitted, therefore, that Temple does not anticipate claim 13.

Each of the remaining claims is a dependent claim that includes limitations, which in combination with those of its base claim are not shown or suggested by the prior art.

Reconsideration is requested.

The application is believed to be in condition for allowance. Such action is earnestly solicited.

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as First Class Mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on February 2, 2005:

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Name of applicant, assignee or Registered Representative

February 2, 2005

Date of Signature

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Respectfully submitted,

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